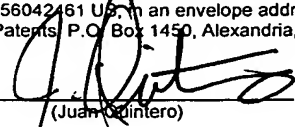


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JC14 Rec'd PCT/PTO 23 SEP 2005

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 456042461 US, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: September 23, 2005 Signature: 

(Juan Quintero)

Docket No.: 19036/41350
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hiroshi Kubota

Application No.: Not Yet Assigned

Confirmation No.: N/A

Filed: Concurrently Herewith

Art Unit: N/A

For: Sound Wave Guide Structure for Speaker System
and Horn Speaker

Examiner: Not Yet Assigned

FIRST PRELIMINARY AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.